

111TH CONGRESS
1ST SESSION

H. R. 3780

To amend the Internal Revenue Code of 1986 to extend the first-time homebuyer tax credit for members of the Armed Forces and certain Federal employees serving on extended duty.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 8, 2009

Mr. MAFFEI introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the first-time homebuyer tax credit for members of the Armed Forces and certain Federal employees serving on extended duty.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Service Members’
5 Homebuyer Tax Credit Extension Act 2009”.

1 **SEC. 2. EXTENSION OF FIRST-TIME HOMEBUYER CREDIT**
2 **FOR INDIVIDUALS ON QUALIFIED OFFICIAL**
3 **EXTENDED DUTY.**

4 (a) IN GENERAL.—Subsection (h) of section 36 of the
5 Internal Revenue Code of 1986 is amended—

6 (1) by striking “This section” and inserting the
7 following:

8 “(1) IN GENERAL.—This section”, and

9 (2) by adding at the end the following new
10 paragraph:

11 “(2) SPECIAL RULE FOR QUALIFIED EXTENDED
12 DUTY.—

13 “(A) IN GENERAL.—In the case of an indi-
14 vidual who serves on qualified official extended
15 duty outside the United States for at least 180
16 days in calendar year 2009—

17 “(i) paragraph (1) shall be applied by
18 substituting ‘December 1, 2010’ for ‘De-
19 cember 1, 2009’,

20 “(ii) subparagraph (D) of subsection
21 (f)(4) shall be applied by substituting ‘De-
22 cember 1, 2010’ for ‘December 1, 2009’,
23 and

24 “(iii) in the case of a purchase of a
25 principal residence after December 31,
26 2009, and before December 1, 2010, the

1 taxpayer may elect to treat such purchase
2 as made on December 31, 2009, for pur-
3 poses of this section (other than sub-
4 sections (c) and (f)(4)(D)).

5 “(B) QUALIFIED OFFICIAL EXTENDED
6 DUTY.—For purposes of subparagraph (A), the
7 term ‘qualified official extended duty’ means
8 qualified official extended duty (as defined in
9 section 121(d))—

10 “(i) as a member of the uniformed
11 services,

12 “(ii) as a member of the Foreign
13 Service of the United States, or

14 “(iii) as an employee of the intel-
15 ligence community.

16 Any term used in the preceding sentence which
17 is also used in paragraph (9) of section 121(d)
18 shall have the same meaning as when used in
19 such paragraph.”.

20 (b) CONFORMING AMENDMENT.—Paragraph (4) of
21 section 1400C(e) of such Code is amended by striking
22 “December 1, 2009” and inserting “December 31, 2009”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to purchases made after November
3 30, 2009.

